

By: Rodriguez of Travis, Bohac, et al.

H.B. No. 1306

Substitute the following for H.B. No. 1306:

By: White

C.S.H.B. No. 1306

A BILL TO BE ENTITLED

AN ACT

relating to the eligibility of land for appraisal for ad valorem tax purposes as qualified open-space land.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

SECTION 1. Section 23.51, Tax Code, is amended by amending Subdivision (2) and adding Subdivision (9) to read as follows:

(2) "Agricultural use" includes but is not limited to the following activities: cultivating the soil, producing crops for human food, animal feed, or planting seed or for the production of fibers; producing fruits and vegetables; floriculture, viticulture, and horticulture; raising or keeping livestock; raising or keeping exotic animals for the production of human food or of fiber, leather, pelts, or other tangible products having a commercial value; planting cover crops or leaving land idle for the purpose of participating in a governmental program, provided the land is not used for residential purposes or a purpose inconsistent with agricultural use; and planting cover crops or leaving land idle in conjunction with normal crop or livestock rotation procedure. The term also includes the use of land to produce or harvest logs and posts for the use in constructing or repairing fences, pens, barns, or other agricultural improvements on adjacent qualified open-space land having the same owner and devoted to a different agricultural use. The term also includes the use of land for wildlife management. The term also includes the use of land to

1 raise or keep bees for pollination or for the production of human
2 food or other tangible products having a commercial value, provided
3 that the land used is not less than 5 or more than 20 acres. The term
4 also includes the use of land for a nonprofit community garden.

5 (9) "Nonprofit community garden" means land owned or
6 leased by a nonprofit entity, as defined by Section 1.002, Business
7 Organizations Code, and gardened by a cooperative group of people
8 residing in a neighborhood or community for the purpose of
9 providing without profit fresh produce for the benefit of the
10 residents of the neighborhood or community.

11 SECTION 2. Subchapter D, Chapter 23, Tax Code, is amended by
12 adding Section 23.5215 to read as follows:

13 Sec. 23.5215. GUIDELINES FOR QUALIFICATION OF SMALL TRACTS
14 AND NONPROFIT COMMUNITY GARDENS. (a) This subsection applies only
15 to land located in a taxing unit that is located wholly or partly in
16 a county with a population of one million or more. The comptroller
17 shall develop guidelines for determining whether land under 10
18 acres in size used for the production of fruits, vegetables,
19 poultry, hogs, sheep, or goats qualifies for appraisal under this
20 subchapter.

21 (b) The comptroller, in consultation with the Texas A&M
22 AgriLife Extension Service and individuals selected by the
23 comptroller who are nonprofit community garden stakeholders, shall
24 develop guidelines consistent with the definition provided by
25 Section 23.51(9) for determining whether land qualifies as a
26 nonprofit community garden for appraisal under this subchapter.

27 SECTION 3. (a) Not later than September 1, 2014, the

1 comptroller shall develop guidelines required by Section
2 23.5215(a), Tax Code, as added by this Act, and shall distribute
3 those guidelines to each appraisal district.

4 (b) Not later than September 1, 2014, the comptroller, in
5 consultation with the Texas A&M AgriLife Extension Service and
6 individuals selected by the comptroller who are nonprofit community
7 garden stakeholders, shall develop guidelines required by Section
8 23.5215(b), Tax Code, as added by this Act, and shall distribute
9 those guidelines to each appraisal district.

10 SECTION 4. This Act applies only to the appraisal of land
11 for ad valorem tax purposes for a tax year that begins on or after
12 January 1, 2015.

13 SECTION 5. This Act takes effect September 1, 2013.